PIIE

App. F. IX-4

Previous References

G.F. 247-33-4

1934.
(43)

File No. 40 G-34
Serial Nos. 1-2

PRESERVED

Later References.

Preserve

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Two

Part B for July 35

SUBJECT.

Levy of the Capitalised Value of Betterment Charges Recovered by the Govt in respect of lands acquired for Shimoga Arasikere Railways.

8(2)

G.O. No. 5741 G. 15-7-35

WD 01965—GPB—15,000—7-7-34

To
The Commissioner

Issued orders

15/7

MK

G.7-404-34-1

FINANCIAL SECRETARY
No. 35

In reply please quote reference to No. ....676/B.II.....

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Bangalore, dated.....14th.....J u n.....*193* 5

FROM

FINANCIAL
10 JUNE 1935
5426
GEN. & REV. SECTT.

A. N. RAGHAVACHAR, ESQ., M.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

S. Shamanna, Esquire, B.A.,
Secretary to Government,
Finance Department,
B a n g a l o r e.

SIR,

I have the honor to enclose herein copies of the marginally noted communications in the matter of the levy of the capitalised value of abatement of land revenue due to Government in respect of lands acquired for Shimoga Arasalu Railways

1. Letter No.X.Con:/Fl.26/194 dated 31-7-34 from the Auditor, Mysore Railways to the Comptroller.
2. Letter No.97/Rys. dated 4-10-34 from the Comptroller to the Auditor, Mysore Railways.
3. Letter No.As.9026/34-35 dated 3-12-1934 from the Deputy Commissioner, Shimoga, to the Executive Engineer, Mysore Railways, Hassan.

The Deputy Amildar, Kumsi Sub Taluk claimed a sum of Rs.475-15-1 as being the amount due on the above account and this was objected to in audit by the Auditor, Mysore Railways, for the following reasons:-

I Para 346 of the Mysore Railway Code Vol.II contemplates the inclusion of the capitalised value of land revenue only in the case of State Railways worked by Companies.

II. Para 360 of the Mysore Railway Code Vol.I states that indirect charges of the kind in question will be added to the project when necessary by Government prior to the sanction of the project estimate.

III. The latest Rule in British India (Para 65 of State Railway Code for Engineering Department as amended by S.O.No.56 dated 27th July 1933) does not refer to the capitalisation of

of abatement of land revenue being debited to the projects.

2. The procedure laid down in the Mysore Civil Account Code (vide paras 21(4) and (5) of Appendix No.XIII Vol.I) on the basis of which the claim is made by the Revenue Department for the abatement of land revenue is as follows:-

" When the acquisition of land is made on behalf of any department of Government, the value of the abatement of land revenue will ordinarily be written off unless Government orders otherwise; provided, however, that when land is acquired for productive works, such as, Railways, Irrigation Works, etc or when unoccupied lands are taken up for such works, the capitalised value of the abatement of revenue shall be charged to the department concerned and included in the estimates for such works.

The capitalised value of assessment payable by a local body or company or by any department of Government and also the value of land given in exchange for that acquired on behalf of a local body or company should be credited to Government under " Land Revenue " and " Sale proceeds of Government Lands" respectively.

3. Reference is invited in this connection to the orders passed by Government in G.O.No.Fl.4183-6.G.F.247-33-1 dated 24th January 1934 in respect of the levy of similar charges in respect of Krishnarajasagara and Allied Works. It was ordered that in such cases the charges should be shown only in the proforma account of the project concerned to determine the financial effects of the schemes as no purpose is served in debiting the projects owned by Government with the cost on account of abatement of land revenue and crediting the proceeds to Land Revenue. Since the Sub Division Officer, Shimoga Subdivision, Shimoga, has drawn the capitalised value -- (Rs.32-15-11) the assessment on S.No.60 of Singanahalli, Kumsi

Kumsi Sub taluk and there are claims preferred by the Deputy Amildars Kumsi subtaluk and the Subdivision officer Sagar, for the capitalised value of certain other lands acquired for the Shimoga Anandapuram Railway, the Deputy Commissioner Shimoga District, has, in his letter referred to above, on the basis of the ruling contained in Mysore Civil Account Code , quoted above, stated that the adjustment of the capitalised value of the assessment due on the lands acquired is necessary and cannot be dispensed with except under orders of Government

In view of the orders passed in the Government order of 24-1-34 cited in para 3 supra, I have submitted the case for definite orders of Government to govern the above case and similar other cases in future.

I have the honor to be,

S i r,

Your most obedient servant,

By Seshavendar,
Comptroller. 15-6

H.A.

Reference is invited to G.O. No. R 173-233 LR 21-26 dated 23rd June 1927. According to this order, the capitalised value of the abatement of revenue has to be adjusted in the case of Railways, Irrigation works etc. The Government order of 24th January 1934 is a special order relating to the lands in the K.R.S. area and cannot perhaps be applied to Railways. The Revenue Branch may perhaps be consulted.

3-7-35

It is true that the G.O. of Jan 34, applies specifically to lands in the K.R.S. area, but the analogy between the two cases is unmistakable and the Comptroller's view may perhaps be accepted, after consulting the C.A.Br, if necessary.

H. Seey) 3/7/35.

I agree - The special order in the case of the Irwin Canal does not cancel the general order which is correct & the latter should be considered in force

9/7 9.7.

CHIEF SECRETARIAT
No. 124
- 9 JULY 1935
REVENUE BRANCH

Rev for wey
W.P.S. 9/7

Subs. The Financial Secretary has given his definite opinion in the matter in the previous page. This may perhaps be agreed to

(Chief Secy) 10/7 dsg 10/7/35

I agree with the the first Secy
Mr Go of 23rd June 1927 is
quite clear on the point

10.7.

Draft reply to the Comptroller is submitted for approval.

H Secy) 11-7-35

11/7

Issue
9/7/35.

No 32. 541 of 3404-34-2 dated 15-7-35 to the Comptroller

17-7-35

OFFICE OF SECRETARY
10 JULY 1935

FINANCIAL SECRETARY'S OFFICE
10 JULY 1935
CEYLON

JUL 1935

Letter No.X.Con.Fl.26/194 dated 31st July 1934 from the Auditor, Mysore Railways, Mysore, to the Comptroller to the Government of Mysore, Bangalore.

Land revenue for 25 years on certain lands acquired for Shimoga-Arasalu Railway.

I have the honor to state that the Deputy Amildar Kumsi Sub Taluk has preferred a claim of Rs.475-15-1 towards land revenue for 25 years on lands acquired for Shimoga Arasalu Railway Project.

According to para 366 of Mysore Railway Code Vol.I, Indirect Charges of the kind in question will be added to the Project when necessary by Government prior to the sanction of the Project Estimate. Para 346 Mysore Railway Code Vol.II, contemplates the inclusion of the capitalised value of land revenue only in the case of State Railways worked by Companies.

The Shimoga Arasalu Railway Project Estimate does not however provide for indirect charges.

The latest rule in British India (Para 65 of State Railway Code for Engineering Department as amended by S.O.No.56 dated the 27th July 1933) does not refer to the Capitalisation of abatement of land revenue, though the older rule prior to amendment was similar to Para 366 Mysore Railway Code Vol.I under rule XXIII Annexure II, Part V of Government Order No.Camp R.173-238 L.R.21-26 dated 23rd June 1927, issuing rules under Mysore Land Acquisition Regulations, the land revenue in respect of lands acquired for any department of Government, will ordinarily be written off, thougn productive works are required to bear capitalised value of land revenue.

This appears to be the first instance in which such payments are demanded. From the foregoing rules,

rules, it appears that a specific sanction of Government will be necessary to admit a debit of such indirect charges to a Project Estimate, which did not originally provide for it.

I request you to kindly favour me with your views in the matter, and also the procedure obtaining in respect of irrigation and other works on the Civil side.

-COPY-

H.A.

Superintendent
Z.B.B.&M.
15/6/35

Letter No.97/Rys. dated 4-10-34 from the Comptroller to the Government of Mysore, Bangalore, to the Auditor, Mysore Railways, Mysore.

Referring to your letter No.X Con.26/194 dated 31st July 1934 regarding the claim preferred for Rs.475-15-1 by the Deputy Amildar, Kumsi sub taluk towards land revenue for 25 years on lands acquired for Shimoga Arasalu Railway Project, I have the honor to state that there is no financial sense in charging capital of Government for taking credit under Land Revenue. Although the annexure to G.O.No.R.173-283/L.R.21 26dated 23-6-27 required that in the case of productive depart ments the project should bear the capitalised value of land revenue, such charges are required to be shown in a proforma account only and not adjusted as in the case of K.R.S. and other allied works vide G.O.No.Fl.4183-6.G.F.247-33-1 dated 24th January 1934, and the same method may be adopted in the case under reference.

H.A.

--COPY--

Superintendent
25 Bn.
15/6.

Letter No.A.S.9026/34-35 dated Shimoga 3-12-34 from the Deputy Commissioner, Shimoga, to the Executive Engineer, Mysore Railways, Hassan.

...

Subject:- Levy of the capitalised value of ~~abatement~~ abatement of land revenue due to Government in respect of the acquisition of a portion of land in S.O.No.60 of Singanahalli village Kumsi Subtaluk.

With reference to your Memo No.F.2-997 dated the 16th November 1934, forwarding a copy of the Railway Auditor's letter No.X Cap.26/1182 dated the 9th November 1934, raising objections in respect of the above levy and requesting readjustment of the sum of Rs.32-15-0 drawn by the sub division officer for reasons stated therein, I have the honor to state that the action of the Sub Division Officer in having drawn the said amount in addition to the compensation amount is quite in order and I see no reason to refund or adjust the same as required by the Railway Auditor. As the capitalised value of abatement of land revenue is an imperative levy in all cases of acquisition the demand cannot be waived till sanction of Government is obtained to waive the same as a special case. You may therefore address Government in the matter for special sanction if any refund is required in this case.

H.A. -COPY-

Superintendent
2026(2)
15/6

Appendix F.G.—11

SUBJECT .....

.....

.....

Section G.7 -
File No. 404-34
Serial No. 2

Diary No. of letter replied to .....

No. Fl 5241

To

The Comptroller

General and Revenue Secretariat

( )

the *193* .

Sir,

Date of issue 15/7/35

With reference to your letter no 676 G II dated 14th June 1935 in the matter of the levy of the capitalised value of abatement of land revenue due to Government in respect of lands acquired for Shimoga Arasalu Railways, I am directed to state that the instructions laid down in G.O. No Fl 4183-6 Rev 247-33-1 dated 24th January 1934 apply only to the Krishnarajasagara and allied works, and do not supersede the

Signed by .....

List of enclosures .....

Copied by .....

Examined by.....

general instructions contained in Rly. O No:
R 173-233 LA 21-26 dated 23rd June
1927 which is a general order applicable
to all departments and is still in force.
I am to add that the latter order
is quite clear on the point, and requires
the adjustment of the capitalised value of
assessment in the case of Railways etc I have etc,

11-7-35

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Bangalore, Dated, 13th July 1935

No. Fe 541

From F. 7 404.34-2

The *Financial Secretary to the Government of His Highness the Maharaja of Mysore.*

To

The Comptroller to Government,
Bangalore.

Sir,

With reference to your letter No.676 B II dated 14th June 1935 in the matter of the levy of the capitalised value of abatement of land revenue due to Government in respect of lands acquired for Shimoga-Arasalu Railways, I am directed to state that the instructions laid down in Government Order No.Fl.4183-6/G.F.247-33-1 dated 24th January 1934 apply only to the Krishnarajasagara and allied works, and do not supersede the general instructions contained in Government Order No.R.173-233/L.R.21-26 dated 23rd June 1927 which is a general order applicable to all departments and is still in force. I am to add that the latter order is quite clear on the point and requires the adjustment of the capitalised value of assessment in the case of Railways etc.

I have the honor to be,
Sir,
Your most obedient servant,

for Secretary to Government,
Financial Department.

S.R.2